

EXHIBIT 17

From: Philip Toub [philip@fggus.com]
Sent: Saturday, August 04, 2007 12:50 PM
To: Jerome.NadeemNaqui@fgb.ae; shahid.rasool@fgb.ae
Subject: Re: Sentry Update

Hi Jerome,

Hope all is well. Looks like Irongate will be up closer to 30 bps for July.

Best regards,

Philip

----- Original Message -----

From: Jerome Nadeem Naqui <Jerome.NadeemNaqui@fgb.ae>
To: Philip Toub
Sent: Thu Aug 02 08:18:51 2007
Subject: Sentry Update

Hello Philip,

Please could you give me an update of Sentry given recent market conditions? Please outline your current position and your outlook going forward.

Many thanks,

Jerome Nadeem Naqui

Manager, International Equities

First Gulf Bank, UAE

9712 6920 528

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